



# King County Assessor's Office

District 1 Community Town Hall



# Councilmember Rod Dembowski



## Contact Information:

Phone: 206-477-1001

Website: [kingcounty.gov/dembowski](http://kingcounty.gov/dembowski)

Email: [rod.dembowski@kingcounty.gov](mailto:rod.dembowski@kingcounty.gov)

*King County Councilmember*  
*Rod Dembowski*



# Board of Appeals and Equalizations

Independent body organized to adjudicate appeals of various determinations made by certain King County agencies.

Seven citizen members appointed by the King County Executive and confirmed by the King County Council.

60 Days from postmark date on valuation to file an appeal



*Neal Cook*

Board of Appeals Clerk

# Board of Appeals and Equalizations

## **Burden of Proof**

The burden of proof for the appellant is high in property tax appeal cases. Petitioners must show/prove two things; 1) that the assessed value is erroneous and 2) what value is correct. In most instances the Board hears arguments and reviews evidence to make decisions about the fair market value of property appealed to the Board

# Board of Appeals and Equalizations

## **Evidence**

One of the most common errors made by anyone appealing their assessed value is to use assessed values of other property or prior assessments of the same property as evidence. While assessed values seem like relevant facts they may not be used as evidence since the basis of an assessed value is an opinion that may not be fair market value of that other property. Those assessed values may also be in dispute.

# Board of Appeals and Equalizations

CONTACT US	
Phone:	206.296.3496
Address	500 4 <sup>th</sup> Ave RM510 Seattle, WA 98104
Website	<a href="http://www.kingcounty.gov/property/propertytaxappeal">www.kingcounty.gov/property/propertytaxappeal</a>

# Tax Advisor's Office

Since 1971, a public service of the Metropolitan King County Council and the Office of the Citizen Complaints-Ombudsman.

We help taxpayers review their assessments and prepare appeals by identifying issues, providing sales of comparable properties and other evidences – helping taxpayers develop effective presentations.

*Barbara Sbisa*

Supervisor



# Tax Advisor's Office

We answer questions about property taxes, titles, land records and screen callers for other services, such as senior exemptions.



# Tax Advisor's Office

CONTACT US	
Phone:	206.477.1060 Toll-Free: 1-800-325-6165
Address	516 3 <sup>rd</sup> Ave RM 1236 Seattle, WA 98104
Website	<a href="http://www.kingcounty.gov/property/taxadvisor">www.kingcounty.gov/property/taxadvisor</a>

# Department of Assessments



*Lloyd Hara*  
King County Assessor

## **Mission of the Assessor's Office**

- Deliver Excellent Customer Service
- Maximize Accountability to the Public
- Ensure Fair, Equitable, and Uniform Property Valuations

# Department of Assessments

## What we do each year

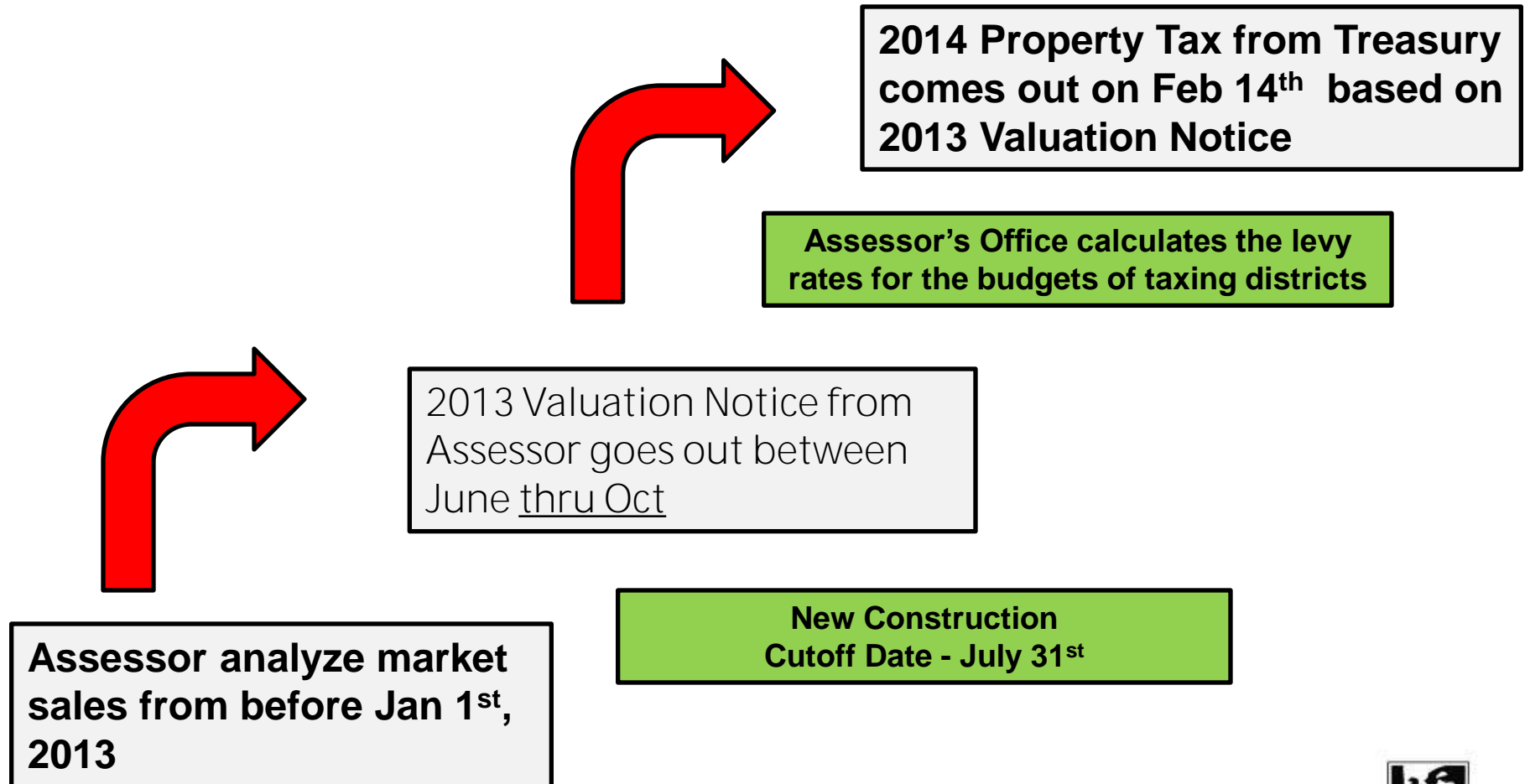
- Real Property – 700,000 + Parcels  
*1/6<sup>th</sup> physically inspected each year*
- Personal Property – 52,000 + Accounts
- 163 Taxing Districts
- 594 Tax Levy Codes
- Valuations are set on Jan 1<sup>st</sup>

# 2013 Valuation Cycle

Your 2013 Valuations notices are determined by market sales prior to Jan 1<sup>st</sup>, 2013



# 2013 Valuation Cycle



# A Common Question

***“If my property value goes up in 2013,  
what will happen to my taxes in 2014?”***

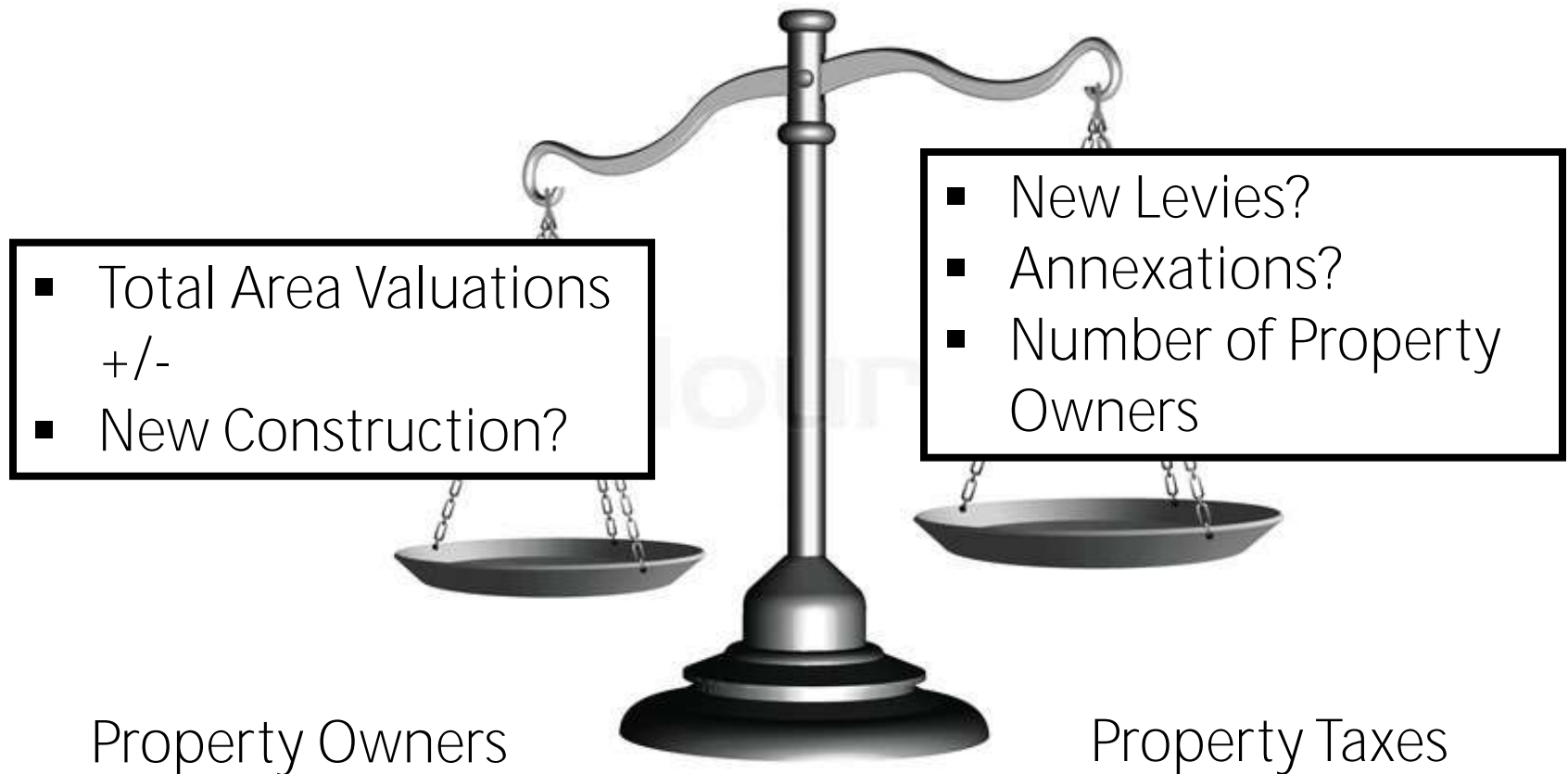


# How are property taxes calculated?

WA is one of the few states that has a revenue-based system of taxation

Taxing districts, such as fire, library and school districts, submit their annual budgets to the Assessor who has the responsibility to determine the **“levy rate”** for residential, commercial, and personal property owners.

# It really depends...





# Initiative 747 – The 1% Rule



Last Year 2012 – If LFP taxed you \$100

Next year 2013 – LFP may only tax you 1% more at \$101

UNLESS

Budgets are limited to a 1% growth unless a bond or levy is voter-approved by the local community or new construction



# For Example



Taxing District  
(Fire, Library, Schools, etc)  
Annual Budget \$1,000

## Property Tax per Household

\$250

\$250

\$250

\$250



\$100,000

\$100,000

\$100,000

\$100,000

## Assessed Home Values

Four equally valued property assessed at 100K

Each pays an equal amount \$250 into a budget of \$1,000 for services

# For Example



Taxing District

(Fire, Library, Schools, etc)

Annual Budget \$1,000

Property Tax per Household

\$250

\$250

\$250

\$250



\$200,000



\$200,000



\$200,000



\$200,000

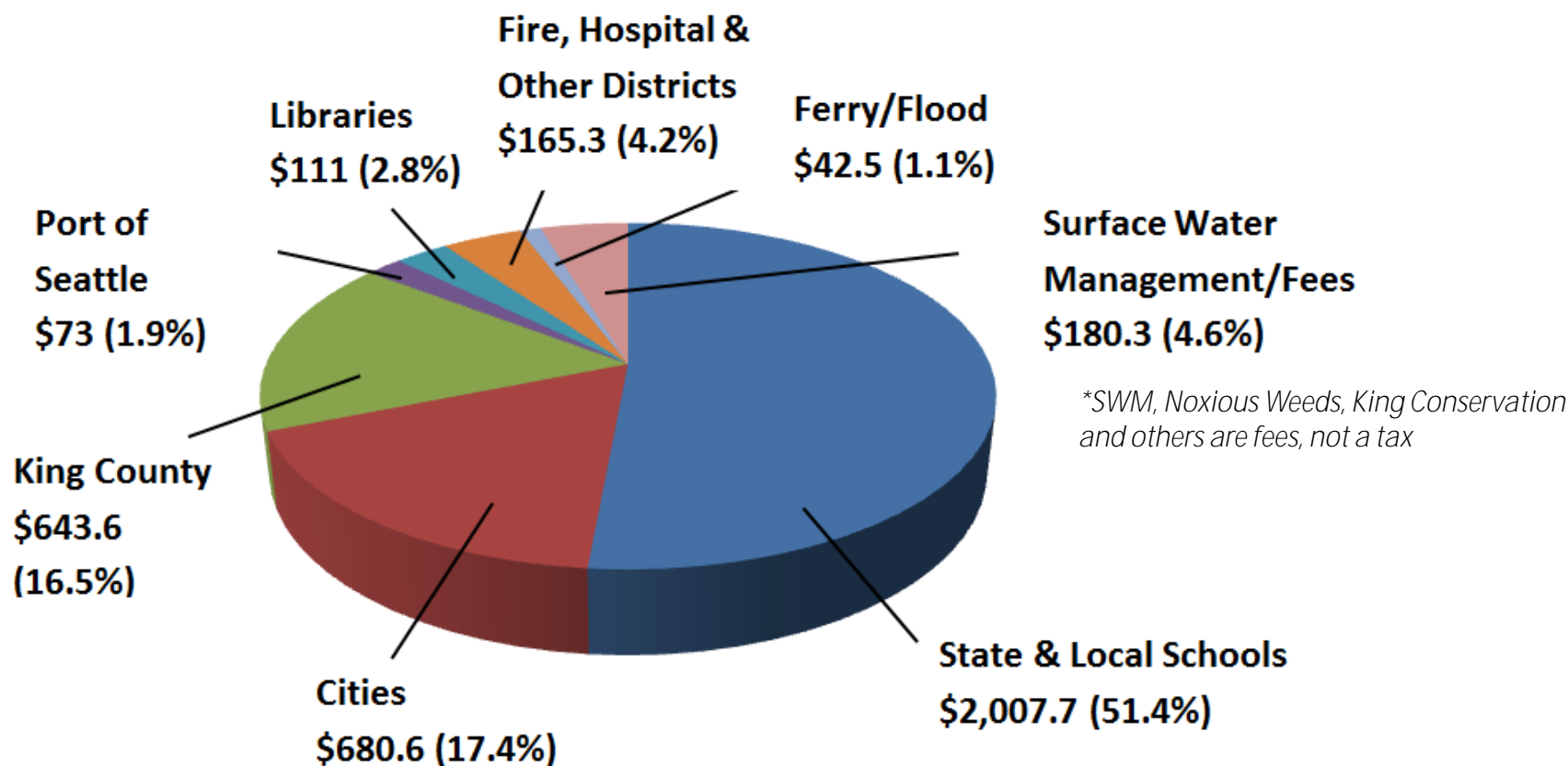
Assessed Home Values

Four equally valued property increased assessment to 200K the following year

Each STILL pays an equal amount of \$250 into a budget of \$1,000 for services

No tax increase despite assessment increase

# 2013 Property Taxes in King County



## Distribution of Property Taxes

Fees and Charges Levied in King County for 2013

(Dollars in Millions as of 1-23-13)



King County

# Lake Forest Park/West Kenmore – Area 4

## 2013 Valuation + 4.1%

**Area Name / Number:** Lake Forest Park / West Kenmore

**Previous Physical Inspection:** 2011

**Number of Improved Sales:** 382

**Range of Sale Dates:** 1/1/2010 – 1/1/2013

Sales – Average Improved Valuation Change Summary						
	Land	Imps	Total	Sale Price*	Ratio	COD
2012 Value	\$129,500	\$212,800	\$342,300			
2013 Value	\$129,500	\$226,800	\$356,300	\$394,900	91.8%	10.90%
Change	+\$0	+\$14,000	+\$14,000			
% Change	+0.0%	+6.6%	+4.1%			

\*Sales are time adjusted to 1/1/2013.



Grade 5/ Year Built 1947/ Total Living Area 660



Grade 6/ Year Built 1947/ Total Living Area 1310

# King County Area 4

\*Area 4  
Physical Inspected  
2011



Grade 7/ Year Built 1975/ Total Living Area 2190



Grade 8/ Year Built 1977/ Total Living Area 3220



Grade 9/ Year Built 1990/ Total Living Area 3340

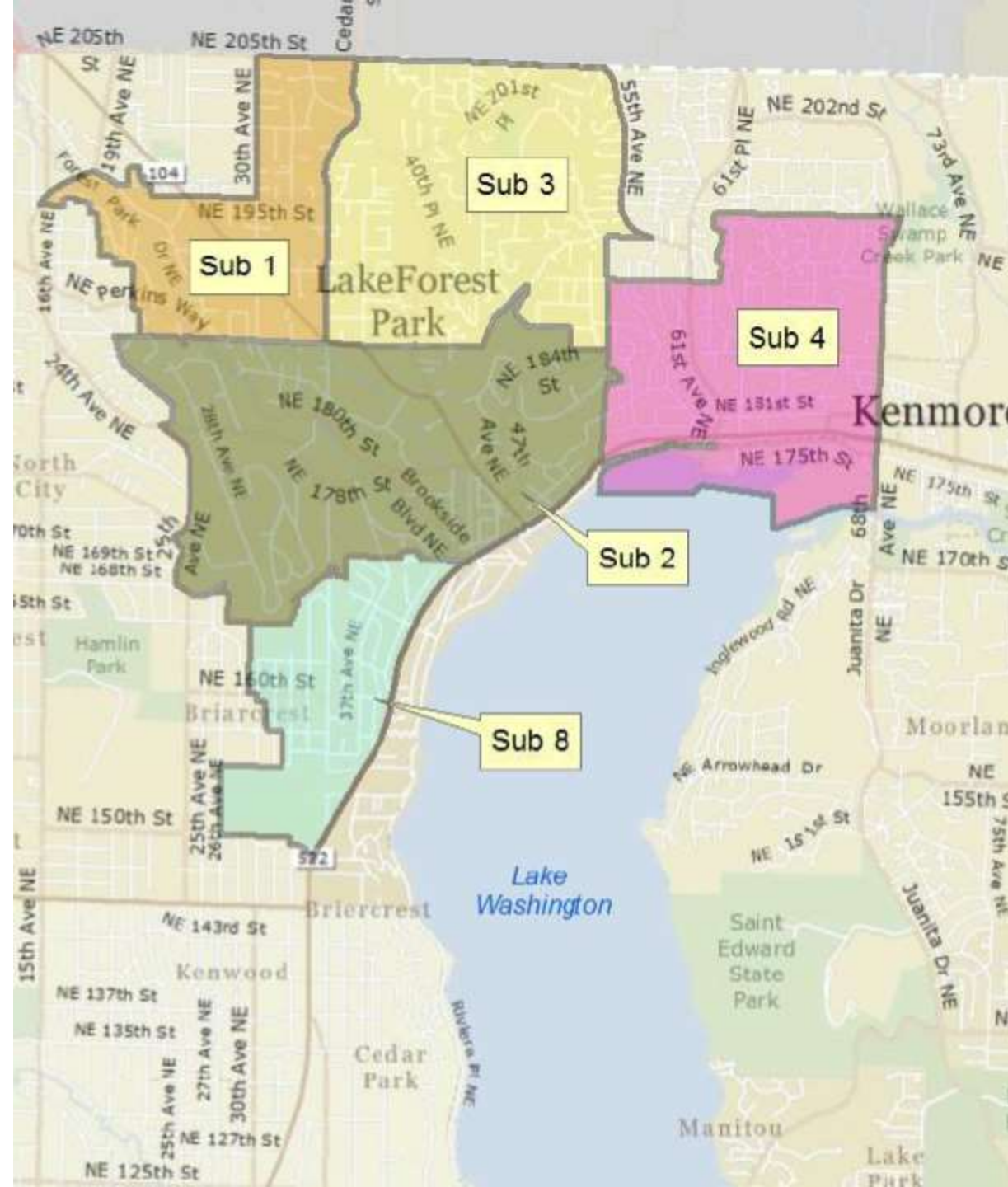


Grade 10/ Year Built 2004/ Total Living Area 3830



# King County Area 4

\*Area 4  
Physical Inspected  
2011



# West Shoreline/Broadview etc – Area 1 & 39

## 2013 Valuation + 6.2%

Area Name / Number: West Shoreline/1 and Broadview/Blue Ridge/Shilshole/39

Previous Physical Inspection: 2011, 2009

Number of Improved Sales: 1140

Range of Sale Dates: 1/1/2010 – 1/1/2013

Sales – Average Improved Valuation Change Summary						
	Land	Imps	Total	Sale Price*	Ratio	COD
2012 Value	\$225,300	\$225,500	\$450,800			
2013 Value	\$225,300	\$253,500	\$478,800	\$531,500	91.2%	11.76%
Change	+\$0	+\$28,000	+\$28,000			
% Change	+0.0%	+12.4%	+6.2%			

\*Sales are time adjusted to 1/1/2013.



# Central and East Shoreline – Area 2 & 3

## 2013 Valuation + 8.0%

Area Name / Number: Central Shoreline/2 and East Shoreline/3

Previous Physical Inspection: 2008/2012

Number of Improved Sales: 696

Range of Sale Dates: 1/1/2010 – 1/1/2013

Sales – Average Improved Valuation Change Summary						
	Land	Imps	Total	Sale Price*	Ratio	COD
2012 Value	\$121,900	\$112,800	\$234,700			
2013 Value	\$121,900	\$131,500	\$253,400	\$281,000	90.9%	11.9%
Change	+\$0	+\$18,700	+\$18,700			
% Change	+0.0%	+16.6%	+8.0%			

\*Sales are time adjusted to 1/1/2013.

# Bothell/East Kenmore – Area 38

## 2013 Valuation + 15.5%

Area Name / Number: Bothell/East Kenmore / 38

Previous Physical Inspection: 2008

Number of Improved Sales: 789

Range of Sale Dates: 1/1/2010 – 1/1/2013

Sales – Average Improved Valuation Change Summary						
	Land	Imps	Total	Sale Price*	Ratio	COD
2012 Value	\$168,900	\$183,300	\$352,200			
2013 Value	\$168,900	\$238,000	\$406,900	\$447,300	91.0%	8.99%
Change	\$0	+\$54,700	+\$54,700			
% Change	0.0%	+29.8%	+15.5%			

\*Sales are time adjusted to 1/1/2013.

# Northgate/Maple Leaf etc – Area 7 & 45

## 2013 Valuation + 9.6%

Area Name / Number: Northgate/Maple Leaf/Meadowbrook/7 and Wedgwood/Bryant/45

Previous Physical Inspection: 2010, 2007

Number of Improved Sales: 1162

Range of Sale Dates: 1/1/2010 – 1/1/2013

### Sales – Average Improved Valuation Change Summary

	Land	Imps	Total	Sale Price*	Ratio	COD
2012 Value	\$197,700	\$188,100	\$385,800			
2013 Value	\$197,700	\$225,100	\$422,800	\$467,200	91.3%	10.24%
Change	+\$0	+\$37,000	+\$37,000			
% Change	+0.0%	+19.7%	+9.6%			

\*Sales are time adjusted to 1/1/2013.

# 2012 LFP Valuations: + 0.0%

2011 Value based on sales before 1/1/11

Median Assessed Value:

\$328,000.00

2012 Value based on sales before 1/1/12

Median Assessed Value:

\$328,00.00

# 2013 LFP Taxes: + 4.0%

2012 Tax Rate \$13.47 per \$1,000 of AV  
Average Taxes: \$4,418.16

2013 Tax Rate \$14.01 per \$1,000 of AV  
Average Taxes: \$4,595.28

Average Tax Change: + \$177.12

# Lake FP District Levies

State Schools	2.42266	2.56720	0.14454
County-wide levies	1.21478	1.34166	0.12688
County-wide Transport levy	0.07500	0.07500	0.00000
<b>County bonds (voted)</b>	<b>0.07128</b>	<b>0.06772</b>	<b>(0.00356)</b>
County Cons. Futures	0.05483	0.05613	0.00130
County Flood Zone	0.11616	0.13210	0.01594
County Ferry	0.00372	0.00378	0.00006
Port	0.22982	0.23324	0.00342
<b>EMS (voted)</b>	<b>0.30000</b>	<b>0.30000</b>	<b>0.00000</b>

# Lake FP District Levies

<b>Shoreline SD 412 M&amp;O (voted)</b>	<b>2.79625</b>	<b>2.91149</b>	<b>0.11524</b>
<b>Shoreline SD 412 Bond (voted)</b>	<b>2.47144</b>	<b>2.56726</b>	<b>0.09582</b>
<b>Shoreline SE 412 Capital (voted)</b>	<b>0.37258</b>	<b>0.38702</b>	<b>0.01444</b>
City General Fund	1.52343	1.55274	0.02931
Fire #16 levy General Fund	1.00000	1.00000	0.00000
<b>Fire #16 GO Bond (voted)</b>	<b>0.25033</b>	<b>0.25031</b>	<b>(0.00002)</b>
Library General Fund	0.50000	0.50000	0.00000
<b>Library GO Bond-5 (voted)</b>	<b>0.06992</b>	<b>0.06743</b>	<b>(0.00249)</b>
<b>TOTAL</b>	<b>13.47220</b>	<b>14.01308</b>	<b>0.54088</b>

# District One Snapshot

Lake Forest Park	Shoreline	Bothell	Kenmore	Northgate
Levy Rate \$14.01	\$14.76	\$12.85	\$14.07	\$10.50
Voter Approved Taxes 33%	44%	45%	37%	25%
2013 Property taxes \$2,514.01	\$3,690	\$3,212.5	\$3,517.5	\$2,625

*\*Taxes are based upon a \$250K assessed property*



# www.kingcounty.gov/assessor

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## King County Department of Assessments

Fair, equitable, and understandable property valuations

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Property taxes fund state and county services, including roads, transit, schools, libraries, and hospitals.



### eReal Property Search

View property characteristics, levy rate distribution, values and sale history



Lloyd Hara,  
King County  
Assessor

Please take our survey  
Department of Assessments

# eReal Property

[New Search](#)[Property Tax Bill](#)[Map This Property](#)[Glossary of Terms](#)[Area Report](#)[Property Detail](#)

## PARCEL

Parcel Number	797990-0342
Name	BAKKER CORRY P+AMANDA R
Site Address	3303 NE 163RD ST 98155
Legal	STATE PLAT IN SEC 16-26-4 N 27 FT LESS E 60 FT OF 13 & 14 LESS E 60 FT

## BUILDING 1

Year Built	1952
Total Square Footage	1130
Number Of Bedrooms	2
Number Of Baths	1.00
Grade	7 Average
Condition	Good
Lot Size	7964
Views	N
Waterfront	







## 2013 Tax Information

Tax:	\$ 3,895.64
Other Charges	
Fire District	\$ 119.37
Surface Water	\$ 161.19
Noxious Weed	\$ 2.10
Conservation	\$ 5.18
<b>Total billed:</b>	<b>\$ 4,183.48</b>
Amount paid: \$ 2,091.74	
Interest: \$ 0.00	
Penalty: \$ 0.00	
<b>2013 Balance:</b>	<b>\$ 2,091.74</b>

Land value: \$ 107,000
Improvement value: \$ 171,000
Levy code: 1245
Status: Taxable
Omit year: 0000

## SALES HISTORY

Excise Number	Recording Number	Document Date	Sale Price	Seller Name	Buyer Name	Instrument
<a href="#">2434346</a>	<a href="#">20100329000677</a>	3/22/2010	\$0.00	BAKKER CORRY A+JANET	BAKKER CORRY P+AMANDA R	Quit Claim Deed
<a href="#">2434347</a>	<a href="#">20100329000678</a>	3/22/2010	\$0.00	BAKKER CORRY P JR	BAKKER CORRY P+AMANDA R	Quit Claim Deed
<a href="#">2289213</a>	<a href="#">20070605001174</a>	5/31/2007	\$360,000.00	SLIND LYNSI M+HARLAN D	BAKKER CORRY P JR+CORRY+JANET	Statutory Warranty Deed
<a href="#">1905413</a>	<a href="#">20020823001923</a>	8/14/2002	\$0.00	YOUNG KENNETH J	TONEY ASHLEY E	Quit Claim Deed
<a href="#">1905419</a>	<a href="#">20020823001924</a>	8/14/2002	\$226,500.00	TONEY ASHLEY E	SLIND LYNSI M+HARLAN D	Statutory Warranty Deed
<a href="#">1516405</a>	<a href="#">199611260406</a>	11/14/1996	\$136,500.00	FAULKNER PAUL W+DONNA	YOUNG KENNETH J+ASHLEY E	Statutory Warranty Deed

## REVIEW HISTORY

Tax Year	Review Number	Review Type	Appealed Value	Hearing Date	Settlement Value
1995	9402723	Local Appeal	\$126,200	1/1/1900	\$0

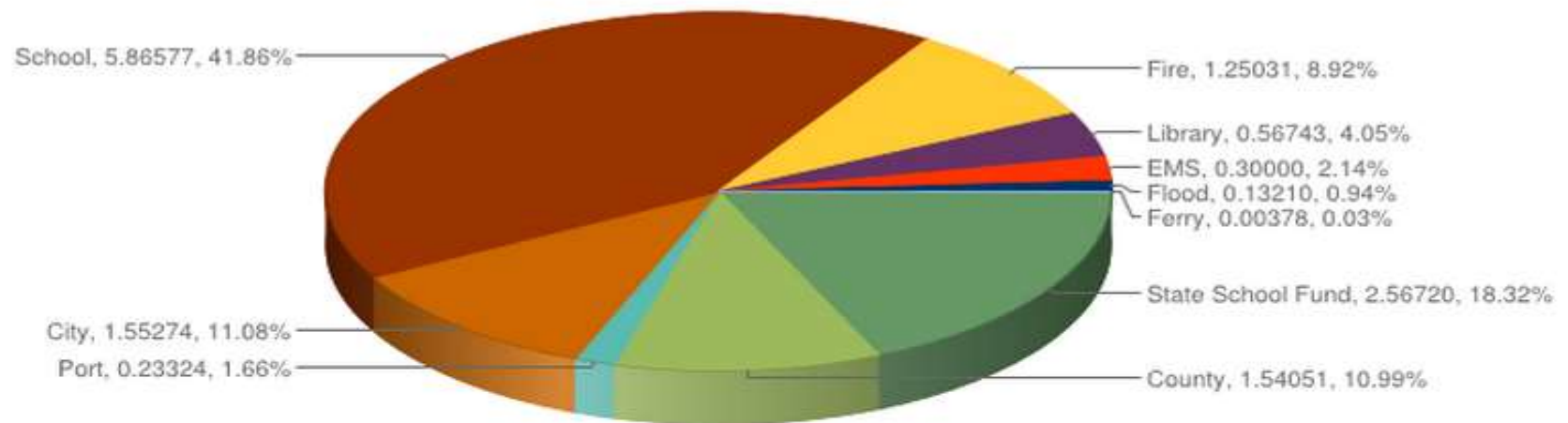
## PERMIT HISTORY

## HOME IMPROVEMENT EXEMPTION

# eReal Property

## TOTAL LEVY RATE DISTRIBUTION

Tax Year: 2013    Levy Code: 1245    Total Levy Rate: \$14.01308    Total Senior Rate: \$7.76185



44.61% Voter Approved

[Click here to see levy distribution comparison by year.](#)

## TAX ROLL HISTORY

Valued Year	Tax Year	Appraised Land Value	Appraised Imps Value	Appraised Total	Taxable Land Value	Taxable Imps Value	Taxable Total
2013	2014	\$107,000	\$174,000	\$281,000	\$107,000	\$174,000	\$281,000
2012	2013	\$107,000	\$171,000	\$278,000	\$107,000	\$171,000	\$278,000
2011	2012	\$107,000	\$171,000	\$278,000	\$107,000	\$171,000	\$278,000
2010	2011	\$111,000	\$110,000	\$221,000	\$111,000	\$110,000	\$221,000

# eAppeals [www.kingcounty.gov/eappeals](http://www.kingcounty.gov/eappeals)



## Appeal King County Property Taxes Online

If you pay property taxes in King County you have the right to appeal your property's assessment.

- You must file your appeal within 60 days of the mailing date shown on your [Property Valuation Notice](#) 
- To use this site most effectively, [consider these suggestions](#)
- There is no fee to file an online appeal
- Download the [Real Property](#)  or the [Personal Property](#)  petition to file in paper
- [Alternate formats are available](#)



GET STARTED



MY APPEALS



TUTORIALS



FAQ



King County



## Real Property Search

Search By Address  Parcel Number or Commercial Property Name

### Search by Address

Address

City

Zip

Enter the directional prefix (N, S, E, W, NE, NW, SE, SW), house number/building number, street name, [street type](#) and directional suffix (N, S, E, W, NE, NW, SE, SW).

### Search by Parcel Number

Parcel Number

Enter a 10-digit parcel number (without hyphen/spaces)

### Search by Commercial Property Name

Property Name

Enter a property name or a complex name.

**Step 1: Subject Property**

Parcel Number	365870-0245
Name	WILSON JOHN A & REBECCA
Site Address	6717 12TH AVE NE 98115
Legal	JAMES DIV OF GREEN LAKE ADD 1 & E 20 FT OF 2
Year Built	1926
Total Square Footage	2780
Number Of Bedrooms	5
Number Of Baths	2.75
Grade	B Good
Condition	Good
Lot Size	5100
Present Use	Single Family(Res Use/Zone)
Views	N
Waterfront	



# Real Property Research Tool

View property characteristics, estimate fair market value, research comparable sales

- Click through the six steps and determine if filing an appeal is right for you
- Use the Real Property Research Tool to find comparable properties

1. Subject Property

2. Comparables Search

3. Comparables Results

4. Comparables Selected

5. Estimated Tax Calculator

6. Review & Continue

Parcel Number: 365870-0245

## Step 2: Comparables Search

King County does not warrant the accuracy, reliability or timeliness of any information in this system and shall not be held liable for losses caused by using this information. Any person or entity relying on any information obtained from this system, does so at their own risk.

Enter your search criteria in the search fields and click Search. The FILTER COUNT column shows the count after applying each of the search fields entered/selected. "TOTAL NUMBER OF SALES AFTER APPLYING FILTERS" row shows the final sale count. Click "Continue >>" or "View Search Results" to see the sales found.

RESIDENTIAL SALES SEARCH				SUBJECT PARCEL	F C
Area (Required)	Wedgwood/Bryant (045)			045	
Sub	004			004	
Document Date (Required)	1/1/2009	- 1/1/2012		2013	
Sale Price	331100	- 614900		473000	
Present Use	Single Family(Res Use/Zone)			Single Family(Res Use/Zone)	
Waterfront					
View	No			No	
Lot Size	Sq Ft 3570	- 6630		5100	
	Acres 0.08	- 0.15			
Building Grade	7 Average	- 9 Better		B Good	
Building Condition	Average	- Very Good		Good	
Total Living Area	1946	- 3614		2780	
Above Grade Living Area	1225	- 2275		1750	
Year Built	1916	- 1936		1926	

TOTAL NUMBER OF SALES AFTER APPLYING FILTERS



## Step 3. Comparables Results



King County does not warrant the accuracy, reliability or timeliness of any information in this system and shall not be held liable for losses caused by using this information. Any person or entity relying on any information obtained from this system, does so at their own risk.

Select up to 4 comparable sales and click "Continue >>" to move to the next step.

Search result(s): 29

1 2 3 4 5

Next >

Check as Comparable Sale	Subject Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Parcel	<a href="#">3658700245</a>	<a href="#">2038500115</a>	<a href="#">7175300050</a>	<a href="#">2887701125</a>	<a href="#">7280200105</a>	<a href="#">0009000085</a>	<a href="#">2038500185</a>
Picture							
Address	6717 12TH AVE NE 98115	2028 NE 65TH ST 98115	2111 NE 73RD ST 98115	8028 18TH AVE NE 98115	7529 19TH AVE NE 98115	7011 23RD AVE NE 98115	6524 20TH AVE NE 98115
Area-Sub area	045-004	045-004	045-004	045-004	045-004	045-004	045-004
QSTR	SE-5-25-4	SW-4-25-4	SW-4-25-4	NW-4-25-4	NW-4-25-4	SW-4-25-4	SW-4-25-4
Sale price		430000	580000	470000	475000	492000	596500
Adjusted sale price		0	0	0	0	0	0
Document date		Dec 27 2011	Jul 8 2011	Jun 22 2011	May 10 2011	Apr 11 2011	Apr 8 2011
Excise tax number		<a href="#">2524759</a>	<a href="#">2500308</a>	<a href="#">2498236</a>	<a href="#">2491251</a>	<a href="#">2487172</a>	<a href="#">2487913</a>
Sales warning							
Assessed value	473000	432000	524000	433000	427000	397000	455000
Mobile home							

**Step 5: Estimated Tax Calculator****Assessor's Assessed Value**

Value Year	2012
Land	\$ 190000
Improvements/Buildings	\$ 283000
Total	\$ 473000
Estimated Levy Rate	\$ 10.50991
Tax Total	\$ 4971.19

**Your Fair Market Value Estimate**

Value Year	2012
Land	\$ 180000
Improvements/Buildings	\$ 260000
Total	\$ 0
Estimated Levy Rate	\$ 10.50991
Estimated Tax Total	\$ 0
Estimated Tax Difference	\$ 0

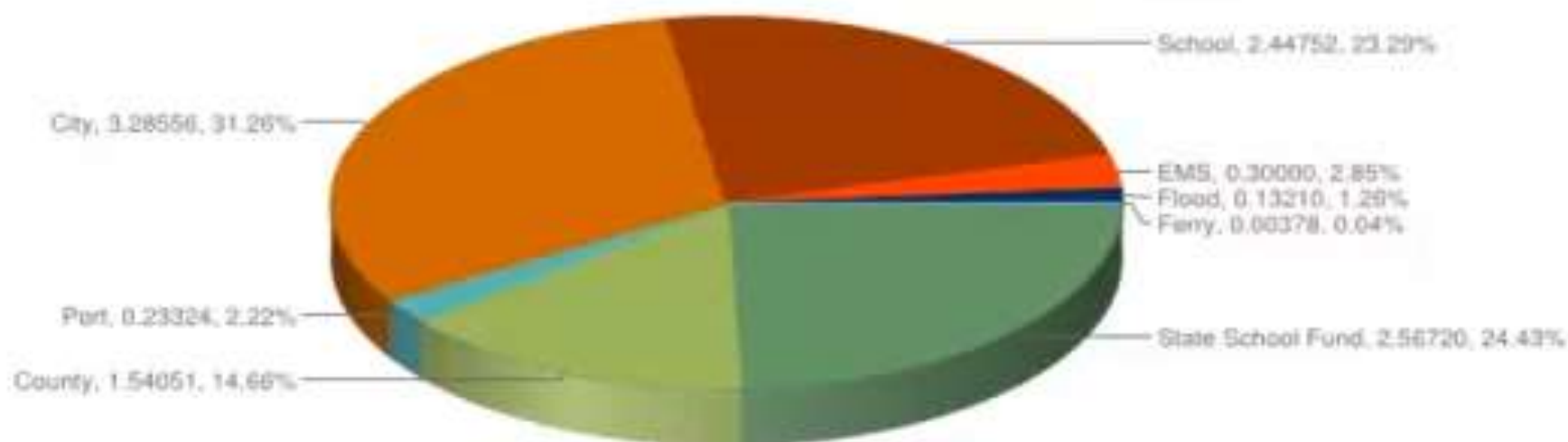
Calculate Total

⊕ Your property taxes may differ from shown above

**Total Levy Rate Distribution: 365870 - 0245**

( Pie chart of Total Levy Rate. )

Tax Year: 2013 Levy District: SEATTLE Levy Code: 0010 Total Levy Rate: \$10.50991 Total Senior Rate: \$7.85685



The pie chart above represents an estimated distribution of tax revenue. 25.24% Voter Approved

# Questions?

DEPARTMENT	PHONE NUMBER
<b>Assessor's Office</b>	206-296-7300
Councilmember Dembowski	206-477-1001
Tax Advisor	206-263-9700
Treasury Office	206-296-0923
Board of Equalization	206-296-3496